

# APPLICATION FOR EXEMPTION INSTRUCTIONS

**PT-401-I**  
(Rev. 8/14/03)  
7017

The "Tax Exemption Application", PT-401, must be completed by the owner or an agent. In order for the application to be accepted, all applicable areas must be completed. **All incomplete applications will be returned, causing a delay in our consideration.**

**Mail to:** South Carolina Department of Revenue, Property Division, Columbia, South Carolina 29214-0303.

**PLEASE PRINT ALL REQUESTED INFORMATION**

## **A. INSTRUCTIONS:**

**INSTRUCTION NUMBERS CORRESPOND TO THE APPLICATION FORM.**

- 1. LEGAL OWNER, ADDRESS, SOCIAL SECURITY NUMBER, OR FEDERAL IDENTIFICATION NUMBER MUST BE SUPPLIED.**
  - 1A. INDICATE THE YEAR(S) APPLYING FOR.**
  - 2. IF REQUESTING EXEMPTION FOR REAL PROPERTY, IDENTIFY DATE THE REAL ESTATE WAS ACQUIRED.**
  - 3. LIST THE SC CODE SECTION FROM ITEM B, BELOW, AS IT APPLIES TO THE PROPERTY.**
  - 4. LIST THE COUNTY IN WHICH THE PROPERTY IS LOCATED OR REGISTERED.**
  - 5. GIVE THE LOCATION OF PROPERTY, IF DIFFERENT FROM MAILING ADDRESS.**
  - 6. LIST TAX MAP NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.**
  - 7. IF YOU ARE APPLYING FOR AN EXEMPTION FOR REAL ESTATE, CHECK APPLICABLE BOXES.**
  - 8. LIST DEED BOOK AND PAGE NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.**
  - 9. LIST ALL INFORMATION REQUESTED FOR VEHICLE'S. THE VEHICLE IDENTIFICATION NUMBER (VIN) IS NOT THE LICENSE TAG NUMBER. THE TYPES OF VEHICLES ARE AS FOLLOWS: AUTOMOBILE-01, BUS-02, AIRPLANE-03, BOAT-04, AMBULANCE-05, VAN-06, TRUCK-07, MOTOR HOME-08, MOTORCYCLE-09, OTHER-99. THE MAKE AND YEAR OF THE VEHICLE MUST BE SUPPLIED.**
- 10. FOR ORGANIZATIONS APPLYING FOR FURNITURE AND FIXTURES, ATTACH A SEPARATE SHEET IDENTIFYING ITEM(S), DATE OF ACQUISITION, COST AT ACQUISITION, ACCUMULATED DEPRECIATION AND NET VALUE. (Identify furniture and fixtures by completing number 10 on the application.) **Example: Furniture and fixtures; Type 20****

## **B. CLASSIFICATIONS OF EXEMPT PROPERTY:**

**SC CODE SECTION 12-37-220. General exemption from taxes.**

**(A)(2)** All property of all schools, colleges, and other institutions of learning and all charitable institutions in the nature of hospitals and institutions caring for the infirmed, the handicapped, the aged, children and indigent persons, except where the profits of such institutions are applied to private use. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, and most current three (3) years of audited financial statements including balance sheets and income statements.**

**(A)(3)** All property of all public libraries, churches, parsonages, and burying grounds, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title.**

**(A)(4)** All property of all charitable trusts and foundations used exclusively for charitable and public purposes, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Documents creating the Trust or Foundation, any other documents indicating operating rules/procedures of Trust or Foundation, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

(Continued on Back)

**(B)(1)(a)** The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a veteran who is one hundred percent permanently and totally disabled from a service-connected disability, if the veteran or qualifying surviving spouse files a certificate, signed by the county service officer, of the total and permanent disability with the Department of Revenue. The exemption is allowed the surviving spouse of the veteran and also is allowed to the surviving spouse of a serviceman or law enforcement officer as defined in Section 23-6-400(D)(1) killed in action in the line of duty who owned the lot and dwelling house in fee or for life, or jointly with his spouse, so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. A surviving spouse who disposes of the exempt dwelling and acquires another residence in this State for use as a dwelling house with a value no greater than one and one-half times the fair market value of the exempt dwelling may apply for and receive the exemption on the newly acquired dwelling, but a subsequent dwelling of a surviving spouse is not eligible for exemption pursuant to this item. The spouse shall inform the Department of Revenue of the change in address of the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. **Provide copies of the following: Deed or title to real property and certificate from the Veterans Administration or from the Local Service Officer certifying 100% total and permanent service connected disability with the effective date must accompany the application. (Rating decision letter does not meet the provision of Section 12-37-220).**

**(b)** When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the same amount and manner as dwellings are exempt pursuant to subitem (a). **Provide copies of the following: Trust Agreement, deed or title to real property and certificate from the Veterans Administration or from the Local Service Officer certifying 100% total and permanent service connected disability with the effective date must accompany the application. (Rating decision letter does not meet the provision of Section 12-37-220).**

**(B)(2)(a)** The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a paraplegic or hemiplegic person, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. The exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. For purposes of this item, a hemiplegic person is a person who has paralysis of one lateral half of the body resulting from injury to the motor centers of the brain. **Provide copies of the following: Deed or title to real property and physician's statement certifying the effective date you became a paraplegic, quadriplegic or hemiplegic. (Social Security Disability does not meet the provisions of Section 12-37-220).**

**(b)** When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to subitem (a). **Provide copies of the following: Trust agreement, deed or title to real property and physician's statement certifying the effective date you became a paraplegic, quadriplegic or hemiplegic. (Social Security Disability does not meet the provisions of Section 12-37-220).**

**(B)(3)** Two private passenger vehicles owned or leased by any disabled veteran designated by the veteran for which special license tags have been issued by the Department of Public Safety under the provisions of Sections 56-3-1110 to 56-3-1130 or, **in lieu of the license**, if the veteran has a certificate signed by the county service officer or the Veterans Administration of the 100% total and permanent service connected disability with the effective dated. **Provide copies of the following: Certificate from the Veterans Administration or from the Local Service Officer certifying 100% total and permanent service connected disability with the effective date must accompany the application. (Rating decision letter does not meet the provision of Section 12-37-220).**

**(B)(4)** All property of any kind of a nonprofit corporation created for the purpose of providing water supply or sewage disposal, or a combination of such services, organized pursuant to Chapter 36 of Title 33. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(5)** All property of the American Legion, the Veterans of Foreign Wars, the Spanish American War Veterans, the Disabled American Veterans, and Fleet Reserve Association or any similar Veterans Organization chartered by the Congress of the United States, whether belonging to the department or to any of the Posts in this State when used exclusively for the purpose of such organization and not used for any purpose other than club rooms, offices, meeting places or other activities directly in keeping with the policy stated in the National Constitution of such organization, and such property is devoted entirely to its own uses and not held for "pecuniary profit". For the purposes of this item "pecuniary profit" refers to income received from the sale of alcoholic beverages to persons other than bona fide members and their bona fide guests, or any income, any part of which inures to the benefit of any private individual. Where any structure or parcel of land is used partly for the purposes of such organization and partly for such pecuniary profits, the area for pecuniary profits shall be assessed separately and that portion shall be taxed. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(6)** All property owned and used or occupied by any Young Women's Christian Association, Young Men's Christian Association or the Salvation Army in this State and used for the purpose of or in support of such organizations but the exemption herein provided shall not apply to such portions of any such property rented for purposes not related to the functions of the organization. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(7)** All property owned and used or occupied by The Boy's or Girl's Scouts of America and used exclusively for the purposes of those organizations. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(8)** Properties of whatever nature or kind owned within the State and used or occupied by the Palmetto Junior Homemakers Association, the New Homemakers of South Carolina, the South Carolina Association of Future Farmers of America and the New Farmers of South Carolina, so long as such properties are used exclusively to promote vocational education or agriculture, better business methods and more effective organization for farming or to encourage thrift or provide recreation for persons studying agriculture or home economics in the public schools. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(11)(a)** All property of nonprofit housing corporations devoted exclusively to providing below-cost housing for the aged or for handicapped persons or for both aged and handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.**

**(B)(11)(b)** All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for elderly persons or households as authorized by Section 202 of the Housing Act of 1959 as amended under Section 801 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 889. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.**

**(B)(11)(c)** All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for persons with disabilities as authorized by Section 811 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 890. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.**

**(B)(11)(d)** All property of nonprofit housing corporations devoted exclusively to providing rental or cooperative housing and related facilities for elderly or handicapped persons or families of low or moderate income as authorized by Section 515 of Title V of the Housing Act of 1949. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and document from HUD that property comes within the provision of the above stated statute.**

**(B)(11)(e)** All property of nonprofit housing corporations or solely-owned instrumentalities of these corporations which is devoted to providing housing to low or very low income residents. A nonprofit housing corporation must satisfy the safe harbor provisions of Revenue Procedure 96-32 issued by the Internal Revenue Service to qualify for this exemption. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue and proof that corporation meets safe harbor provisions of IRS Revenue Procedure 96-32.**

**(B)(12)** The property of any fraternal society, corporation or association, when the property is used primarily for the holding of its meetings and the conduct of its business and no profit or benefit therefrom shall inure to the benefit of any private stockholders or individuals. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(16)(a)** The property of any religious, charitable, eleemosynary, educational, or literary society, corporation, or other association, when the property is used by it primarily for the holding of its meetings and the conduct of the business of the society, corporation, or association and no profit or benefit therefrom inures to the benefit of any private stockholder or individual. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(16)(b)** The property of any religious, charitable, or eleemosynary society, corporation, or other association when the property is acquired for the purpose of building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. The total properties for which the religious, charitable, or eleemosynary society, corporation, or other association may claim this exemption in accordance with this paragraph may not exceed fifty acres per county within the State. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements, any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(18)** Real property leased on a nonprofit basis, to a state agency, county, municipality or other political subdivision so long as it is used for a general public purpose; provided, however, this exemption shall not apply to property used for office space or warehousing. **Provide copies of the following: Deed or title to real property, lease agreement and income tax return of person/organization leasing the property to one of the above entities.**

**(B)(19)** All property owned by Volunteer Fire Departments and Rescue Squads used exclusively for the purposes of such departments and squads. **Provide copies of the following: Deed or title to real property and/or vehicle(s) registration card, bill of sale or title.**

**(B)(20)** All property of nonprofit museums which is used exclusively for such purpose. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation, Bylaws, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(21)** All property leased to and operated by the South Carolina Public Service Authority for the generation or transmission of electric power shall be deemed for all tax purposes to be property of the Authority and exempt from ad valorem taxes. **Provide copies of the following: Lease agreement deed or title to real property, vehicle(s) registration card, bill of sale or title.**

**(B)(22)** All community owned recreation facilities opened to the general public and operated on a nonprofit basis. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(24)** All property of nonprofit or eleemosynary community theater companies, symphony orchestras, county and community arts councils and commissions and other such companies, which is used exclusively for the promotion of the arts. **Provide copies of the following: Deed or title to real property, IRS Determination Letter, Articles of Incorporation or other document(s) creating the entity, Bylaws and/or any other documents detailing the operation of the entity, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(25)** All personal property loaned or leased on a nonprofit basis to a state agency, county, municipality, or other political subdivision, or to an organization exempt from federal income tax under Internal Revenue Code Section 501 through 514 as defined in item (11) of Section 12-6-40(A), for at least thirty days during the tax year, so long as such personal property is used solely for the purpose of public display and not for the use of such state agency, county, municipality, or other political subdivision, or exempt organization. **Provide copies of the following: Title and/or bill of sale to personal property, lease agreement and income tax return of person/organization leasing the property to one of the above entities.**

**(B)(26)** Two private passenger vehicles owned or leased by recipients of the Medal of Honor. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title, statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a recipient of the Medal of Honor.**

**(B)(27)** Two personal motor vehicles, owned or leased either solely or jointly by persons required to use wheelchairs. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title and statement from a physician certifying the required use of wheelchair with the effective date.**

**(B)(28)** All carnival equipment owned, leased, or used by a foreign corporation or other nonresident of this State, not physically present within State for an aggregate of more than six months of the tax year, and having paid an ad valorem or like tax in at least one other state.

**(B)(29)** Two private passenger vehicles or trucks, not exceeding three-quarter ton, owned or leased by and licensed and registered in the name of any member or former member of the armed forces who was a prisoner of war (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict and who is a legal resident of this State. This exemption also extends to the surviving spouse of a qualified former POW for the lifetime or until the remarriage of the surviving spouse. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title and statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a Prisoner of War.**

**(B)(31)** All real property of churches which extends beyond the buildings and premises actually occupied by the churches which own the real property if no profit or benefit from any operation on the churches' real property inures to the benefit of any private stockholder or individual and no income producing ventures are located on the churches' real property. This exemption does not change any exemption provided for churches or other entities in item (3) of subsection A of this section and item (c), Section 3 of Article X of the Constitution of this State but is an additional exemption for churches as provided in this item. **Provide copies of the following: Deed or title to real property.**

**(B)(36)** After the easement is granted, land subject to a perpetual easement donated to this State under the South Carolina Scenic Rivers Act of Chapter 29 of Title 49. **Provide copies of the following: Easement and deed showing easement.**

**(B)(37)** One personal motor vehicle owned or leased by a legal guardian of a minor who is blind or required to use a wheelchair when the vehicle is used to transport the minor. **Provide copies of the following: Vehicle(s) registration card, bill of sale or title, statement from physician certifying the minor child is blind or required to use a wheelchair with the effective date and copy of the original birth certificate showing parents name or court documentation of legal guardianship must accompany the application.**

**(B)(42)** Property held in trust under the provisions of Chapter 18 of Title 51 and all real property of charitable trusts and foundations held for historic preservation of forts and battlegrounds which extends beyond the buildings and premises actually occupied by the charitable trusts and foundations which own the real property if no profit or benefit from any operation on the charitable trusts' and foundations' real property inures to the benefit of any private stockholder or individual and no income producing ventures are located on the charitable trusts' and foundations' real property. This exemption does not change any exemption provided for charitable trusts and foundations in item (4) of subsection (A) of this section and item (d), Section 3, Article X of the Constitution of this State but is an additional exemption for charitable trusts and foundations for historic preservation, as provided in this item. **Provide copies of the following: Deed or title to real property, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Documents creating the Trust or Foundation, any other documents indicating operating rules/procedures of Trust or Foundation, most current three (3) years of audited financial statements including balance sheets and income statements and any returns for past three (3) years filed with IRS or SC Department of Revenue.**

**(B)(43)** The dwelling home and a lot not to exceed one acre of land owned in fee or for life or jointly with a spouse by a resident of this State who is a recipient of the Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict. The exemption is allowed to the surviving spouse under the same terms and conditions governing the exemption for surviving spouses pursuant to item (1) of this subsection. A person applying for this exemption must provide the evidence of eligibility the department requires. **Provide copies of the following: Deed or title to real property, certificate from the Veterans Administration or from the Local Service Officer certifying you are a Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict.**

**PLEASE NOTE:**

**Upon receipt of the Application for Exemption and supporting documents, additional information may be requested from applicant to complete our review of the application.**

**Applicant will be notified in writing if request for exemption is granted or denied.**

If the **initial application is accepted and the exemption is granted**, you are **not** required to file a subsequent application, **unless there is a change in the property reported on the initial application or unless requesting an exemption for property not included on prior applications.**

Applications must be **FILLED OUR COMPLETELY AND SIGNED** to be accepted by this Office. All **INCOMPLETE APPLICATIONS** will be returned for completion, causing a delay in our consideration of your request for exemption.

**IF ALL REQUIRED INFORMATION IS NOT ATTACHED, THIS WILL RESULT IN DENIAL OF THE APPLICATION FOR EXEMPTION.**